Notice of Allowability	Application No.	Applicant(s)
	09/934,629	KAPP, MARTIN A.
	Examiner	Art Unit
	James S McClellan	3627
The MAILING DATE of this communication appears on the cover sheet with the correspondence address All claims being allowable, PROSECUTION ON THE MERITS IS (OR REMAINS) CLOSED in this application. If not included herewith (or previously mailed), a Notice of Allowance (PTOL-85) or other appropriate communication will be mailed in due course. THIS NOTICE OF ALLOWABILITY IS NOT A GRANT OF PATENT RIGHTS. This application is subject to withdrawal from issue at the initiative of the Office or upon petition by the applicant. See 37 CFR 1.313 and MPEP 1308. 1. This communication is responsive to After final amendment on 3/24/05.		
2. The allowed claim(s) is/are <u>12-21</u> .		
3. The drawings filed on 8/21/01 are accepted by the Examiner.		
 4. Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f). a) All b) Some* c) None of the: Certified copies of the priority documents have been received. Certified copies of the priority documents have been received in Application No. Copies of the certified copies of the priority documents have been received in this national stage application from the International Bureau (PCT Rule 17.2(a)). * Certified copies not received: 		
Applicant has THREE MONTHS FROM THE "MAILING DATE" of this communication to file a reply complying with the requirements noted below. Failure to timely comply will result in ABANDONMENT of this application. THIS THREE-MONTH PERIOD IS NOT EXTENDABLE.		
5. A SUBSTITUTE OATH OR DECLARATION must be submitted. Note the attached EXAMINER'S AMENDMENT or NOTICE OF INFORMAL PATENT APPLICATION (PTO-152) which gives reason(s) why the oath or declaration is deficient.		
 6. CORRECTED DRAWINGS (as "replacement sheets") must be submitted. (a) including changes required by the Notice of Draftsperson's Patent Drawing Review (PTO-948) attached 1) hereto or 2) to Paper No./Mail Date (b) including changes required by the attached Examiner's Amendment / Comment or in the Office action of Paper No./Mail Date Identifying indicia such as the application number (see 37 CFR 1.84(c)) should be written on the drawings in the front (not the back) of each sheet. Replacement sheet(s) should be labeled as such in the header according to 37 CFR 1.121(d). 7. DEPOSIT OF and/or INFORMATION about the deposit of BIOLOGICAL MATERIAL must be submitted. Note the attached Examiner's comment regarding REQUIREMENT FOR THE DEPOSIT OF BIOLOGICAL MATERIAL. 		
Attachment(s) 1. ☑ Notice of References Cited (PTO-892) 2. ☐ Notice of Draftperson's Patent Drawing Review (PTO-948) 3. ☐ Information Disclosure Statements (PTO-1449 or PTO/SB/O Paper No./Mail Date 4. ☐ Examiner's Comment Regarding Requirement for Deposit of Biological Material	5. ☐ Notice of Informal F 6. ☐ Interview Summary Paper No./Mail Da 7. ☐ Examiner's Amend	Patent Application (PTO-152) (PTO-413), ate

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REASONS FOR ALLOWANCE

1. The following is an examiner's statement of reasons for allowance: Applicant's claims are allowable because the prior art fails to disclose a system for determining travel deductions for taxpayers who stay overnight in locations remote from their homes as part of their employment, including means for inputting cities visited and durations of stay for a taxpayer based upon a ship location table, inputted ship names, and starting and ending dates for work on said ships in order to calculate per diem expenses. Buchanan discloses automated processing of travel related expenses but fails to disclose determining locations and durations of travel based on ship tables in order to calculate per diem expenses. Non-patent literature (www.hoven.com) discloses the use of per diem rates for specific cites. Hoven fails to disclose determining locations and durations of travel based on ship tables in order to calculate per diem expenses. No single reference or combination of references anticipate or make obvious the claimed invention.

Claims 12-21 are allowable over the prior art.

2. Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

Conclusion

3. WO 01/27826 A1 is cited of interest for disclosing a system and method for managing a company payroll.

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U.S. Patent No. 5,557,524 (Maki) is cited of interest for disclosing a GPS/GLONASS

travel recorder of various vehicles including marine vessels.

4. Any inquiry concerning this communication or earlier communications from the

examiner should be directed to Jim McClellan whose telephone number is (571) 272-6786. The

examiner can normally be reached on Monday-Friday from 9:30 to 6:00.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's

supervisor, Robert Olszewski, can be reached at (703) 308-5183.

Any inquiry of a general nature or relating to the status of this application or proceeding

should be directed to the receptionist whose telephone number is (703) 308-1113.

Any response to this action should be mailed to:

Commissioner of Patent and Trademarks

Washington D.C. 20231

or faxed to:

(703) 872-9306 (Official communications) or

(703) 746-3516 (Informal/Draft communications).

Hand delivered responses should be brought to Crystal Park 5, 2451 Crystal Drive,

Arlington, VA, 7th floor receptionist.

A.U. 3627

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April 11, 2005